

**Amendments to the Claims**

1. (Currently Amended) Sample rate converter (12) for converting an input sample rate ( $F_{s1}$ ) of a signal into an output sample rate ( $F_{s4}$ ), wherein the sample rate converter (12) comprises a sample rate adapter (3,6) for, in response to a control signal (CTRL) having a first value, adapting an intermediate sample rate ( $F_{s2}$ ) such that the output sample rate ( $F_{s4}$ ) is larger than the input sample rate ( $F_{s1}$ ), and for, in response to a control signal (CTRL) having a second value, adapting the intermediate sample rate ( $F_{s2}$ ) such that the output sample rate ( $F_{s4}$ ) is smaller than the input sample rate ( $F_{s1}$ ).
2. Sample rate converter (12) according to claim 1, wherein the sample rate adapter (3,6) comprises a variable sample rate decreaser (3) for variably decreasing the intermediate sample rate ( $F_{s2}$ ).
3. (Currently Amended) Sample rate converter (12) according to claim 2, wherein the sample rate converter (12) comprises a fixed sample rate increaser (1) for fixedly increasing the input sample rate ( $F_{s1}$ ) and for generating a signal with the intermediate sample rate ( $F_{s2}$ ) destined for the variable sample rate decreaser (3).
4. (Currently Amended) Sample rate converter (12) according to claim 3, wherein the fixed sample rate increaser (1) increases the input sample rate ( $F_{s1}$ ) with a fixed increasing factor K, with the variable sample rate decreaser (3) variably decreasing the intermediate sample rate ( $F_{s2}$ ) with a variable decreasing factor L, with  $L \leq K$ .
5. (Currently Amended) Sample rate converter (12) according to claim 4, wherein the sample rate converter (12) comprises a fixed sample rate decreaser (5) for fixedly decreasing a variably decreased intermediate sample rate ( $F_{s3}$ ) with a fixed factor M and for generating a signal with the output sample rate ( $F_{s4}$ ).

6. (Currently Amended) Sample rate converter (12)-according to claim 1, wherein the sample rate adapter (3,6)-comprises a variable sample rate increaser (6) for variably increasing the intermediate sample rate ( $F_{s2}$ ).
7. (Currently Amended) Sample rate converter (12)-according to claim 6, wherein the sample rate converter (12)-comprises a fixed sample rate increaser (1)-for fixedly increasing the input sample rate ( $F_{s1}$ )-and for generating a signal with the intermediate sample rate ( $F_{s2}$ )-destined for the variable sample rate increaser-(6).
8. (Currently Amended) Sample rate converter (12)-according to claim 7, wherein the sample rate converter (12)-comprises a fixed sample rate decreaser (5)-for fixedly decreasing a variably increased intermediate sample rate ( $F_{s3}$ )-and for generating a signal with the output sample rate-( $F_{s4}$ ).
9. (Currently Amended) Method for converting an input sample rate ( $F_{s1}$ )-of a signal into an output sample rate-( $F_{s4}$ ), wherein the method comprises a step of, in response to a control signal ( $CTRL$ )-having a first value, adapting an intermediate sample rate ( $F_{s2}$ )-such that the output sample rate ( $F_{s4}$ )-is larger than the input sample rate-( $F_{s1}$ ), and of, in response to a control signal ( $CTRL$ )-having a second value, adapting the intermediate sample rate ( $F_{s2}$ )-such that the output sample rate ( $F_{s4}$ )-is smaller than the input sample rate-( $F_{s1}$ ).
10. (Currently Amended) Computer program product for converting an input sample rate ( $F_{s1}$ )-of a signal into an output sample rate-( $F_{s4}$ ), wherein the computer program product comprises a function of, in response to a control signal ( $CTRL$ )-having a first value, adapting an intermediate sample rate ( $F_{s2}$ )-such that the output sample rate ( $F_{s4}$ )-is larger than the input sample rate-( $F_{s1}$ ), and of, in response to a control signal ( $CTRL$ )-having a second value, adapting the intermediate sample rate ( $F_{s2}$ )-such that the output sample rate ( $F_{s4}$ )-is smaller than the input sample rate-( $F_{s1}$ ).
11. (Currently Amended) Apparatus (10)-comprising a sample rate converter (12) for converting an input sample rate ( $F_{s1}$ )-of a signal into an output sample rate-( $F_{s4}$ ), wherein the sample rate converter (12)-comprises a sample rate adapter (3,6)-for, in

response to a control signal (~~CTRL~~) having a first value, adapting an intermediate sample rate (~~F<sub>s2</sub>~~) such that the output sample rate (~~F<sub>s4</sub>~~) is larger than the input sample rate (~~F<sub>s1</sub>~~), and for, in response to a control signal (~~CTRL~~) having a second value, adapting the intermediate sample rate (~~F<sub>s2</sub>~~) such that the output sample rate (~~F<sub>s4</sub>~~) is smaller than the input sample rate (~~F<sub>s1</sub>~~).